

**Abstract**—The purpose of this study was to determine the effect of a 10-week training program on the heart rate (HR) and energy expenditure (EE) of sedentary, middle-aged men. The subjects were divided into two groups: a control group and a training group. The control group consisted of 10 men who did not exercise, and the training group consisted of 10 men who exercised for 10 weeks. The HR and EE were measured at rest and during exercise. The HR and EE were significantly higher in the training group than in the control group. The results of this study suggest that a 10-week training program can improve the HR and EE of sedentary, middle-aged men.

[REDACTED]

[REDACTED]

Your application for recognition of exemption from Federal income tax as an organization described in 501(c)(3) of the Internal Revenue Code of 1954 has been considered.

The information submitted discloses that you were incorporated [REDACTED] under the laws of the State of [REDACTED]. Your purposes, as stated are:

"[redacted] is formed as a regional fine arts press for publication of poetry, short stories, short fiction, novels, anthologies, and other literary material, which the editors feel are worthy of publication. The need for smaller presses has been apparent for several years with the increase cost of publication and the decrease in number of larger, eastern presses that publish fine-arts material. This leaves many writers without a place to publish their work, and it is for this purpose and to assist and encourage such regional artists in the development of their skill, that [redacted] will also promote regional fine arts in literature through the sponsoring of workshops, readings and other activities."

Your activities includes the solicitation of funds to pay for the cost of printers to publish chapbooks, books, or magazines, to present readings, workshops, performances and contests, and to produce a small brochure of planned activities available for under-writing.

Your organization anticipates income from grants, donations, advertising, subscriptions, sale of chapbooks and books, workshop fees, contest fees and donations from the artists themselves.

Section 1.501(c)(2)-1 of the Income Tax Regulations provides, in part, that in order to be exempt as an organization described in section 501(c)(2) of the Code, an organization must be both organized and operated exclusively for one or more of the purposes specified in such section. If an organization fails to meet either the organizational test or the operational test, it is not exempt.

de	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
name							

Section 1.501(c)(3)(b)(iii) of the regulations states "an organization is not organized exclusively for one or more exempt purposes if its articles expressly empower it to carry on, otherwise than as an insubstantial part of its activities, activities which are not in furtherance of one or more exempt purposes, even though such organization is, by the terms of such articles, created for a purpose that is no broader than the purpose specified in section 501(c)(3) of the Code. Thus an organization that is empowered by its articles "to engage in a manufacturing business", or "to engage in the operation of a social club," does not meet the required organizational test for such exemption regardless of the fact that its articles may state that such organization is created "for charitable purposes within the meaning of section 501(c)(3) of the Code."

The corporation's charter power indicates that the corporation is organized for the primary purpose of forming a press to publish poetry, short stories, short fiction, novels, anthologies, and other literary material, which the editors feel are worthy of publication. The charter power does include language in the articles of incorporation which indicates charitable, literary and educational purposes. The corporation, however, has a specific power to form a press to publish. This power, as construed and exercised by the corporation, shows that the corporate assets are not dedicated to charitable, literary or educational purposes and that they are not impressed with a trust which may be enforced for such purposes by the state in which it is incorporated or by an interested person.

Section 1.501(c)(3)-1(4)(1)(ii) of the income tax regulations provides that all the organizations there described must serve a public rather than a private interest. To meet the requirements it is necessary for an organization to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly by such private interests.

Your application indicates the following responses:

"The need for copyright is 1) to protect the author himself from someone using his work for purposes he might not desire, 2) to protect Lawrider from the theft of manuscripts or major portions thereof after [redacted] and its contributors have done the work and 3) to provide Lawrider and the artist proper credit and in essence, advertising."

"With such, another press or publication will not reprint a work without obtaining permission from and giving Hawkridger credit in the publication. This alone is valuable exposure for small presses."

"If full copyright is pursued,...the author will probably pay the fee and on larger perfect sound books Hawkridger will pay the fee."

"....the artist will receive a specified number of copies of the initial and subsequent runs, if any."

"In the initial agreement with the author it will specify that, if additional runs of the work are made due to extraordinary public responses and interest, an agreement will be made at that time to pay the author royalties based on a portion of the sales revenue received alone full production and distribution cost."

"Sometime the publishing....may be a cooperative venture with the author paying part of the costs depending on the financial ability of the author, the quality of the work and the grant and other funding available to Hawkridger at the time."

Revenue Ruling 60-351, 1960-2 C.B. 169 holds that an organization which disseminates published material and has the characteristics of a trade or business, is not in furtherance of an exempt purpose. See also Revenue Ruling 71-4, 1971-1 C.B. 41.

Revenue Ruling 66-104, 1966-1 C.B. 137 holds that an organization which makes funds available to authors for preparing and writing textbooks, under the terms of the contract with the publisher, receives royalties from the sale of the published materials and then shares them with the editors and authors does not qualify for exemption under IRC 501(c)(3).

Revenue Ruling 71-395, 1971-2 C.B. 228 holds that an organization which was formed and operated by a group of artists for the purpose of exhibiting and selling their works does not qualify for exemption under IRC 501(c)(3).

It is concluded that the organization is organized and operated for the benefit of private interests and has the characteristics of a trade or business.

On the basis of the information submitted, we conclude that you are not exempt from Federal income tax under Code Section 501(c)(3) because you are not organized and operated exclusively for charitable, literary, educational, or other purposes described in Section 501(c)(3) of the Code.

If you do not agree with these conclusions, you may, within 30 days from the date of this letter, file in duplicate a brief of the facts, law, and argument that clearly sets forth your position. If you desire an oral discussion of the issue, please indicate this in your protest. The enclosed Publication 892 gives instructions for filing a protest.

If you do not file a protest with this office within 30 days of the date of this report or letter, this proposed determination will become final.

If this determination letter becomes a final determination, we will notify the appropriate State Officials, as required by Section 6104(c) of the Code, that based on the information we have, we are unable to recognize you as an organization of the type described in Code Section 501(c)(3).

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7421(b)(2) of the Internal Revenue Code provides in part that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service."

If you agree with these conclusions or do not wish to file a written protest, please sign and return Form 801A in the enclosed self-addressed envelope as soon as possible.

If you have any further questions, please contact the person whose name and telephone number are shown at the beginning of this letter.

Sincerely,  
[Redacted Signature]

[Redacted Address]

Enclosure:  
Publication 892  
Form 801A